

Form **1040** Department of the Treasury — Internal Revenue Service
U.S. Individual Income Tax Return

2023

OMB No. 1545-0074

IRS Use Only — Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, ending _____

See separate instructions.

Your first name and middle initial

Last name

GARY H KIDGELL

Your social security number

If joint return, spouse's first name and middle initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

City, town, or post office. If you have a foreign address; also complete spaces below.

State

ZIP code

SANTA CLARA, CA 95050

Foreign country name

Foreign province/state/county

Foreign postal code

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

☐ You ☐ Spouse

Filing Status

☒ Single

☐ Head of household (HOH)

Check only one box.

☐ Married filing jointly (even if only one had income)

☐ Married filing separately (MFS)

☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent:

Digital Assets

At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) ☐ Yes ☒ No

Standard Deduction

Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness

You: ☐ Were born before January 2, 1959

☐ Are blind

Spouse: ☐ Was born before January 2, 1959

☐ Is blind

Dependents (see instructions):

More than four dependents, see instructions and check here... ☐	(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	Child tax credit	Credit for other dependents

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

Attach Sch. B if required.

1 a Total amount from Form(s) W-2, box 1 (see instructions).....	1a	76,278.
b Household employee wages not reported on Form(s) W-2.....	1b	
c Tip income not reported on line 1a (see instructions).....	1c	
d Medicaid waiver payments not reported on Form(s) W-2 (see instructions).....	1d	
e Taxable dependent care benefits from Form 2441, line 26.....	1e	
f Employer-provided adoption benefits from Form 8839, line 29.....	1f	
g Wages from Form 8919, line 6.....	1g	
h Other earned income (see instructions).....	1h	
i Nontaxable combat pay election (see instructions).....	1i	
z Add lines 1a through 1h.....	1z	76,278.
2 a Tax-exempt interest.....	2a	
3 a Qualified dividends.....	3a	
4 a IRA distributions.....	4a	
5 a Pensions and annuities.....	5a	874.
6 a Social security benefits.....	6a	
c If you elect to use the lump-sum election method, check here (see instructions).....		
7 Capital gain or (loss). Attach Schedule D if required. If not required, check here.....	7	
8 Additional income from Schedule 1, line 10.....	8	
9 Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	76,278.
10 Adjustments to income from Schedule 1, line 26.....	10	
11 Subtract line 10 from line 9. This is your adjusted gross income	11	76,278.
12 Standard deduction or itemized deductions (from Schedule A).....	12	13,850.
13 Qualified business income deduction from Form 8995 or Form 8995-A.....	13	
14 Add lines 12 and 13.....	14	13,850.
15 Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	62,428.

Standard Deduction for —
 • Single or Married filing separately, \$13,850
 • Married filing jointly or Qualifying surviving spouse, \$27,700
 • Head of household, \$20,800
 • If you checked any box under **Standard Deduction**, see instructions.

Tax and Credits

16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814	16	9,041.
2	☐ 4972	3	☐
17	Amount from Schedule 2, line 3.	17	
18	Add lines 16 and 17.	18	9,041.
19	Child tax credit or credit for other dependents from Schedule 8812.	19	
20	Amount from Schedule 3, line 8.	20	
21	Add lines 19 and 20.	21	0.
22	Subtract line 21 from line 18. If zero or less, enter -0-	22	9,041.
23	Other taxes, including self-employment tax, from Schedule 2, line 21.	23	
24	Add lines 22 and 23. This is your total tax .	24	9,041.

Payments

25	Federal income tax withheld from:		
a	Form(s) W-2	25a	8,474.
b	Form(s) 1099	25b	174.
c	Other forms (see instructions).	25c	
d	Add lines 25a through 25c.	25d	8,648.
26	2023 estimated tax payments and amount applied from 2022 return.	26	
27	Earned income credit (EIC).	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 15.	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits .	32	
33	Add lines 25d, 26, and 32. These are your total payments .	33	8,648.

if you have a qualifying child, attach Sch. EIC.

Refund

34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid .	34	
35a	Amount of line 34 you want refunded to you . If Form 8888 is attached, check here ☐	35a	
b	Routing number	c	Type: ☐ Checking ☐ Savings
d	Account number		
36	Amount of line 34 you want applied to your 2024 estimated tax	36	

Direct deposit?
See instructions.**Amount You Owe**

37	Subtract line 33 from line 24. This is the amount you owe . For details on how to pay, go to www.irs.gov/Payments or see instructions.	37	393.
38	Estimated tax penalty (see instructions).	38	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS?
See instructions. ☒ Yes. Complete below. ☐ No

Designee's name	GLORIELA CAMACHO DE RAMIREZ	Phone no.	(408) 241-3031	Personal identification number (PIN)	12114
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Sign HereJoint return?
See instructions.
Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed
GLORIELA CAMACHO DE RAMIREZ	GLORIELA CAMACHO DE RAMIR	1/15/26	P02391013	
Firm's name	Firm's address		Phone no.	Firm's EIN
SILVIA'S TAX SERVICES	1538 MAIN ST SANTA CLARA, CA 95050		(408) 241-3031	27-3289242

Go to www.irs.gov/Form1040 for instructions and the latest information.

Form 1040 (2023)

Form **982**

(Rev. March 2018)

Department of the Treasury
Internal Revenue Service

Name shown on return

**Reduction of Tax Attributes Due to Discharge of
Indebtedness (and Section 1082 Basis Adjustment)**

▶ Attach this form to your income tax return.

▶ Go to www.irs.gov/Form982 for instructions and the latest information.

OMB No. 1545-0046

Attachment
Sequence No. **94**

GARY H KIDGELL

Identifying number

Part I General Information (see instructions)**1** Amount excluded is due to (check applicable box(es)):

- a Discharge of indebtedness in a title 11 case..... ☐
- b Discharge of indebtedness to the extent insolvent (not in a title 11 case)..... ☒
- c Discharge of qualified farm indebtedness..... ☐
- d Discharge of qualified real property business indebtedness..... ☐
- e Discharge of qualified principal residence indebtedness (**Caution:** See instructions before checking this box if debt was discharged after 2017.)..... ☐

2 Total amount of discharged indebtedness excluded from gross income..... **2** 15,159.**3** Do you elect to treat all real property described in section 1221(a)(1), relating to property held for sale to customers in the ordinary course of a trade or business, as if it were depreciable property? ☐ Yes ☒ No**Part II Reduction of Tax Attributes.** You must attach a description of any transactions resulting in the reduction in basis under section 1017. See Regulations section 1.1017-1 for basis reduction ordering rules, and, if applicable, required partnership consent statements. (For additional information, see the instructions for Part II.)

Enter amount excluded from gross income:

- 4** For a discharge of qualified real property business indebtedness applied to reduce the basis of depreciable real property..... **4**
- 5** That you elect under section 108(b)(5) to apply first to reduce the basis (under section 1017) of depreciable property..... **5**
- 6** Applied to reduce any net operating loss that occurred in the tax year of the discharge or carried over to the tax year of the discharge..... **6**
- 7** Applied to reduce any general business credit carryover to or from the tax year of the discharge..... **7**
- 8** Applied to reduce any minimum tax credit as of the beginning of the tax year immediately after the tax year of the discharge..... **8**
- 9** Applied to reduce any net capital loss for the tax year of the discharge, including any capital loss carryovers to the tax year of the discharge..... **9**
- 10 a** Applied to reduce the basis of nondepreciable and depreciable property if not reduced on line 5. **DO NOT use in the case of discharge of qualified farm indebtedness.**..... **10 a**
- b** Applied to reduce the basis of your principal residence. Enter amount here **ONLY** if line 1e is checked..... **10 b**
- 11** For a discharge of qualified farm indebtedness applied to reduce the basis of:
- a** Depreciable property used or held for use in a trade or business or for the production of income if not reduced on line 5..... **11 a**
- b** Land used or held for use in a trade or business of farming..... **11 b**
- c** Other property used or held for use in a trade or business or for the production of income..... **11 c**
- 12** Applied to reduce any passive activity loss and credit carryovers from the tax year of the discharge..... **12**
- 13** Applied to reduce any foreign tax credit carryover to or from the tax year of the discharge..... **13**

Part III Consent of Corporation to Adjustment of Basis of Its Property Under Section 1082(a)(2)

Under section 1081(b), the corporation named above has excluded \$ _____ from its gross income for the tax year beginning _____ and ending _____.

Under that section, the corporation consents to have the basis of its property adjusted in accordance with the regulations prescribed under section 1082(a)(2) in effect at the time of filing its income tax return for that year. The corporation is organized under the laws of _____.

(State of Incorporation)

Note: You must attach a description of the transactions resulting in the nonrecognition of gain under section 1081.

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDIA3401L 03/07/18

Form 982 (Rev. 3-2018)